

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail**

Charter School Name: Baypoint Preparatory Academy  
 (continued) San Diego  
 CDS #: 37771720138099  
 Charter Approving Entity: State Board of Education  
 County: San Diego  
 Charter #: 1966  
 Fiscal Year: 2019-20

This charter school uses the following basis of accounting:

**Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1 LCFF/Revenue Limit Sources</b>										
State Aid - Current Year	8011	1,069,421.00		1,069,421.00	398,692.00		398,692.00	1,363,598.00		1,363,598.00
Education Protection Account State Aid - Current Year	8012	32,592.00		32,592.00	7,637.00		7,637.00	30,970.00		30,970.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015			0.00			0.00			0.00
State Aid - Prior Years	8019			0.00			0.00			0.00
Tax Relief Subventions	8020-8039			0.00			0.00			0.00
County and District Taxes	8040-8079			0.00			0.00			0.00
Miscellaneous Funds	8080-8089			0.00			0.00			0.00
<b>LCFF/Revenue Limit Transfers:</b>										
PERS Reduction Transfer	8092			0.00			0.00			0.00
Charter Schools Funding in lieu of Property Taxes	8096	361,626.00		361,626.00			0.00			0.00
Other LCFF/Revenue Limit Transfers	8091, 8097			0.00			0.00			0.00
<b>Total, LCFF/Revenue Limit Sources</b>		<b>1,463,639.00</b>	<b>0.00</b>	<b>1,463,639.00</b>	<b>406,329.00</b>	<b>0.00</b>	<b>406,329.00</b>	<b>1,394,568.00</b>	<b>0.00</b>	<b>1,394,568.00</b>
<b>2 Federal Revenues</b>										
No Child Left Behind	8290		41,545.00	41,545.00		26,227.00	26,227.00		51,670.00	51,670.00
Special Education - Federal	8181, 8182		24,428.00	24,428.00			0.00		24,856.00	24,856.00
Child Nutrition - Federal	8220		16,276.00	16,276.00			0.00		9,766.00	9,766.00
Other Federal Revenues	8110, 8260-8299			0.00			0.00			0.00
<b>Total, Federal Revenues</b>		<b>0</b>	<b>82,249.00</b>	<b>82,249.00</b>	<b>0</b>	<b>26,227.00</b>	<b>26,227.00</b>	<b>0</b>	<b>86,292.00</b>	<b>86,292.00</b>
<b>3 Other State Revenues</b>										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4)	N/A thru 14/15			-			-			-
StateRevSE			83,178.00	83,178.00		21,945.00	21,945.00		79,039.00	79,039.00
All Other State Revenues	StateRevAO	26,220.00	97,628.00	123,848.00	19,316.79	5,885.58	25,202.37	25,718.00	98,346.00	124,064.00
<b>Total, Other State Revenues</b>		<b>26,220.00</b>	<b>180,806.00</b>	<b>207,026.00</b>	<b>19,316.79</b>	<b>27,830.58</b>	<b>47,147.37</b>	<b>25,718.00</b>	<b>177,385.00</b>	<b>203,103.00</b>
<b>4 Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	6,000.00		6,000.00	1,723.76		1,723.76	7,000.00	2,000.00	9,000.00
<b>Total, Local Revenues</b>		<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>1,723.76</b>	<b>0</b>	<b>1,723.76</b>	<b>7,000.00</b>	<b>2,000.00</b>	<b>9,000.00</b>
<b>5 TOTAL REVENUES</b>		<b>1,495,859.00</b>	<b>263,055.00</b>	<b>1,758,914.00</b>	<b>427,369.55</b>	<b>54,057.58</b>	<b>481,427.13</b>	<b>1,427,286.00</b>	<b>265,677.00</b>	<b>1,692,963.00</b>
<b>B. EXPENDITURES</b>										
<b>1 Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	468,900.00	62,000.00	530,900.00	254,035.32	33,495.25	287,530.57	468,900.00	62,000.00	530,900.00
Certificated Pupil Support Salaries	1200			0.00			0.00			0.00
Certificated Supervisors' and Administrators' Salaries	1300	61,875.00		61,875.00	48,125.00		48,125.00	61,875.00		61,875.00
Other Certificated Salaries	1900			0.00			0.00			0.00
<b>Total, Certificated Salaries</b>		<b>530,775.00</b>	<b>62,000.00</b>	<b>592,775.00</b>	<b>302,160.32</b>	<b>33,495.25</b>	<b>335,655.57</b>	<b>530,775.00</b>	<b>62,000.00</b>	<b>592,775.00</b>
<b>2 Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	21,600.00	48,240.00	69,840.00	10,858.86	23,553.52	34,412.38	21,600.00	48,240.00	69,840.00
Non-certificated Support Salaries	2200			0.00			0.00			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300			0.00			0.00			0.00
Clerical and Office Salaries	2400	26,640.00		26,640.00	15,991.54		15,991.54	26,640.00		26,640.00
Other Non-certificated Salaries	2900			0.00			0.00			0.00
<b>Total, Non-certificated Salaries</b>		<b>48,240.00</b>	<b>48,240.00</b>	<b>96,480.00</b>	<b>26,850.40</b>	<b>23,553.52</b>	<b>50,403.92</b>	<b>48,240.00</b>	<b>48,240.00</b>	<b>96,480.00</b>
<b>3 Employee Benefits</b>										
STRS	3101-3102			0.00			0.00			0.00
PERS	3201-3202			0.00			0.00			0.00
OASDI / Medicare / Alternative	3301-3302	44,295.00	8,433.00	52,728.00	24,650.98	4,637.54	29,288.52	44,293.64	8,433.36	52,727.00
Health and Welfare Benefits	3401-3402	80,412.00	12,444.00	92,856.00	47,966.15	4,020.88	51,987.03	74,261.52	13,782.48	88,044.00
Unemployment Insurance	3501-3502	5,460.00	1,260.00	6,720.00	3,385.05		3,385.05	5,460.00	1,260.00	6,720.00
Workers' Compensation Insurance	3601-3602	8,107.00	1,543.00	9,650.00	7,684.00		7,684.00	8,106.64	1,543.36	9,650.00
OPEB, Allocated	3701-3702			0.00			0.00			0.00
OPEB, Active Employees	3751-3752			0.00			0.00			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00			0.00			0.00
Other Employee Benefits	3901-3902	17,625.00	1,683.00	19,308.00	8,096.33	110.30	8,206.63	17,625.40	1,682.60	19,308.00
<b>Total, Employee Benefits</b>		<b>155,899.00</b>	<b>25,363.00</b>	<b>181,262.00</b>	<b>91,782.51</b>	<b>8,768.72</b>	<b>100,551.23</b>	<b>149,747.20</b>	<b>26,701.80</b>	<b>176,449.00</b>
<b>4 Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	1,000.00	34,000.00	35,000.00	668.59	6,982.38	7,650.97	1,000.00	7,500.00	8,500.00
Books and Other Reference Materials	4200			0.00			0.00		2,000.00	2,000.00
Materials and Supplies	4300	1,000.00	9,500.00	10,500.00	1,214.91	4,380.09	5,595.00	1,400.00	6,100.00	7,500.00
Noncapitalized Equipment	4400		20,000.00	20,000.00		7,999.00	7,999.00		10,000.00	10,000.00
Food	4700		30,202.00	30,202.00	270.45	1,598.50	1,868.95	12,000.00	12,121.00	24,121.00
<b>Total, Books and Supplies</b>		<b>2,000.00</b>	<b>93,702.00</b>	<b>95,702.00</b>	<b>2,153.95</b>	<b>20,959.97</b>	<b>23,113.92</b>	<b>14,400.00</b>	<b>37,721.00</b>	<b>52,121.00</b>
<b>5 Services and Other Operating Expenditures</b>										
Subagreements for Services	5100			0.00			0.00			0.00
Travel and Conferences	5200	1,233.00	1,867.00	3,100.00	2,781.67	994.99	3,776.66	3,500.00	6,557.00	10,057.00
Dues and Memberships	5300	938.00		938.00	937.50		937.50	938.00		938.00
Insurance	5400	9,575.00		9,575.00	7,931.80		7,931.80	9,575.00		9,575.00
Operations and Housekeeping Services	5500	8,500.00		8,500.00	4,083.53		4,083.53	5,000.00		5,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	306,114.94	212,526.06	518,641.00	313,215.50	27,487.42	340,702.92	344,907.00	204,984.00	549,891.00
Professional/Consulting Services and Operating Expend.	5800	63,776.00	66,000.00	129,776.00	31,227.65	31,574.00	62,801.65	62,151.00	67,000.00	129,151.00
Communications	5900	4,660.00		4,660.00	2,822.88		2,822.88	4,660.00		4,660.00
<b>Total, Services and Other Operating Expenditures</b>		<b>394,796.94</b>	<b>280,393.06</b>	<b>675,190.00</b>	<b>363,000.53</b>	<b>60,056.41</b>	<b>423,056.94</b>	<b>430,731.00</b>	<b>278,541.00</b>	<b>709,272.00</b>
<b>6 Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170			0.00			0.00			0.00
Buildings and Improvements of Buildings	6200			0.00			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00			0.00			0.00
Equipment	6400			0.00			0.00			0.00
Equipment Replacement	6500			0.00			0.00			0.00

Depreciation Expense (for accrual basis only)	6900		19,625.00	19,625.00			0.00		19,625.00	19,625.00
Total, Capital Outlay		0.00	19,625.00	19,625.00	0	0	0.00	0.00	19,625.00	19,625.00
<b>7 Other Outgo</b>										
Tuition to Other Schools	7110-7143			0.00			0.00			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213			0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00			0.00			0.00
All Other Transfers	7281-7299			0.00			0.00			0.00
Debt Service:										
Interest	7438	75,000.00		75,000.00	1,991.34		1,991.34	12,000.00		12,000.00
Principal (for modified accrual basis only)	7439			0.00			0.00			0.00
Total, Other Outgo		75,000.00	0.00	75,000.00	1,991.34	0	1,991.34	12,000.00	0	12,000.00
<b>8 TOTAL EXPENDITURES</b>		1,206,710.94	529,323.06	1,736,034.00	787,939.05	146,833.87	934,772.92	1,185,893.20	472,828.80	1,658,722.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		289,148.06	-266,268.06	22,880.00	-360,569.50	-92,776.29	-453,345.79	241,392.80	-207,151.80	34,241.00
<b>D. OTHER FINANCING SOURCES / USES</b>										
1 Other Sources	8930-8979	0	0	0.00	0	0	0.00			0.00
2 Less: Other Uses	7630-7699	0	0	0.00	0	0	0.00			0.00
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00	0	0	0.00			0.00
<b>4 TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	0.00	0.00	0	0.00	0.00	0	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		289,148.06	-266,268.06	22,880.00	-360,569.50	-92,776.29	-453,345.79	241,392.80	-207,151.80	34,241.00
<b>F. FUND BALANCE, RESERVES</b>										
<b>1 Beginning Fund Balance</b>										
a. As of July 1	9791	- 197,724.50	266,268.06	68,543.56	- 197,724.50	266,268.06	68,543.56	- 197,724.50	266,268.06	68,543.56
b. Adjustments to Beginning Balance	9793, 9795	0	0	0.00			0.00			0.00
c. Adjusted Beginning Balance		-197,724.50	266,268.06	68,543.56	-197,724.50	266,268.06	68,543.56	-197,724.50	266,268.06	68,543.56
<b>2 Ending Fund Balance, June 30 (E + F.1.c.)</b>		91,423.56	0.00	91,423.56	-558,294.00	173,491.77	-384,802.23	43,668.30	59,116.26	102,784.56
<b>Components of Ending Fund Balance :</b>										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	0	0	0.00			0.00			0.00
Stores (equals object 9320)	9712	0	0	0.00			0.00			0.00
Prepaid Expenditures (equals object 9330)	9713	0	0	0.00			0.00			0.00
All Others	9719	0	0	0.00			0.00			0.00
b. Restricted	9740	0	0	0.00		173,491.77	173,491.77		59,116.26	59,116.26
c. Committed										
Stabilization Arrangements	9750	0	0	0.00			0.00			0.00
Other Commitments	9760	0	0	0.00			0.00			0.00
d. Assigned										
Other Assignments	9780	0	0	0.00			0.00			0.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	86,801.70		86,801.70			0.00	43,668.30		43,668.30
Unassigned/Unappropriated Amount	9790	4,621.86	0.00	4,621.86	-558,294.00	0.00	-558,294.00	0.00	0.00	0.00